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Chairman: Mr. Kendall (Vice-Chairman) ..... (Argentina)
Chairman of the Advisory Committee on Administrative and Budgetary Questions: Mr. Mselle

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In the absence of Mr. Sharma (Nepal), Mr. Kendall (Argentina), Vice-Chairman, took the Chair.

The meeting was called to order at 10.10 a.m.

Agenda item 110: Financial reports and audited financial statements, and reports of the Board of Auditors (A/57/5 (vols. I, III and IV), A/57/5/Add.1-9, A/57/5/Add.10 and Corr.1, A/57/5/Add.11 and Corr.1 and Add.12, A/57/201, A/57/416 and A/57/439)

1. **Mr. Fakie** (Chairman of the Board of Auditors), introducing the 16 reports of the Board of Auditors for the biennium ended 31 December 2001 (A/57/5 (vols. I, III and IV), A/57/5/Add.1-9, A/57/5/Add.10 and Corr.1, A/57/5/Add.11 and Corr.1 and Add.12, as well as the concise summary of principal findings, conclusions and recommendations contained in the reports (A/57/201)), said that the auditing profession had come under close scrutiny in recent times as a consequence of a string of corporate failures, due mainly to serious deficiencies in corporate governance and accountability and to the lack of independence of external auditors.

2. The external auditors of governments and public organizations were generally spared such problems because of the level of scrutiny and stewardship required of public funds. Also, the fact that public sector external auditors worked for non-profit bodies helped maintain their independence, which should be preserved at all times. The Board of Auditors was especially careful not to cross the line dividing external auditing and consultancy and to make full disclosure of its findings. The Board would continue to promote fair presentation and disclosure of financial statements and thus contribute to greater accountability, within its terms of reference.

3. The Committee had before it the report of the Advisory Committee on Administrative and Budgetary Questions on the Board's reports (A/57/439) and the first report of the Secretary-General on the implementation of the recommendations of the Board of Auditors (A/57/416). The Board had commented on the status of implementation of its recommendations for previous financial periods in an annex to each report and would continue to improve the information it provided about the implementation of its recommendations.

4. On the whole, progress had been made in implementing its recommendations: 122, or 58 per cent, of its 212 recommendations had been fully implemented; 79, or 37 per cent, were being implemented; and 11, or only 5 per cent, had not been implemented at all. Five recommendations for the biennium 1996-1997 or earlier had still not been implemented.

5. In the case of five organizations — the United Nations Office for Project Services (UNOPS), the United Nations Development Programme (UNDP), the United Nations Population Fund (UNFPA), the Office of the United Nations High Commissioner for Refugees (UNHCR) and the United Nations International Drug Control Programme (UNDCP) — the Board had emphasized certain concerns in its opinions. The matters addressed did not affect the Board's opinion on the financial statements of the organizations concerned, but the Board had wished to emphasize certain concerns. One was the deteriorating financial situation of UNOPS, evident from the shortfalls of the previous two years and the depletion of the operational reserve to $5 million, or $18 million below the level established by the Executive Board. Continued failure to meet projections could force UNOPS to curtail operations. At the time of the audit, it still did not have a contingency plan in the event that such a situation arose. A second concern had to do with national execution, a key modality of action for several organizations, involving considerable sums. Significant improvements had been made but the controls in place were still not fully satisfactory. The Board had thus, in giving its opinion in the case of UNDP, UNFPA and UNHCR, emphasized that further improvement was necessary. The Board had, for instance, found that a number of the local auditors of those operational partners had issued qualified audit opinions but that the exact impact of their reservations had seldom been quantified by the agencies. A third concern had to do with the UNDP financial statements, where the Board had been unable to obtain adequate assurance that the value of non-expendable equipment had been fairly stated at $94.5 million. A fourth concern had been the absence of procedures ensuring completeness and timeliness in recording the field obligations of UNDCP.

6. Two problems cut across several organizations. One had to do with end-of-service benefits, a significant subject of concern. Organizations were not required to provide for future liabilities, with the result

that those liabilities, representing considerable amounts, had not been funded: $1.8 billion for the United Nations, for instance, $143 million for the United Nations Relief and Works Agency for Palestine Refugees in the Near East (UNRWA), $228 million for UNHCR, $196 million for the United Nations Children's Fund (UNICEF), $59 million for UNFPA, and $39 million for UNOPS. UNDP had actually made a start in the biennium 2000-2001 by providing an amount of $54 million out of its total estimated liability for end-of-service benefits of $256 million. UNRWA had paid end-of-service benefits of $27 million during that biennium, although it had provided only $18 million in the accounts.

7. A second cross-cutting issue related to information and communication technologies. A number of different technological systems were being considered or implemented within the United Nations system, at the expense of the same stakeholders, covering the same geographical areas, under similar rules and regulations, and working towards the same global ends. There were also problems common to several agencies, such as a lack of a medium-term strategy on information and communication technologies, or deficiencies in system security.

8. He went on to highlight a few of the main findings in some of the individual reports. In its report on the United Nations (A/57/5, vol. I), the Board found that General Trust Funds and technical cooperation funds differed in their accounting treatment of voluntary contributions pledged at Headquarters and at offices away from Headquarters; that 17 trust funds, with combined reserves and fund balances of $12 million, were inactive, and that risk analysis had not been performed on a continuing basis in the acquisition of Integrated Management Information System (IMIS) solutions or whenever there had been decisions to propose significant changes to the physical facility, hardware or operating system software. The Board also recommended a series of measures to improve accountability and transparency with regard to the United Nations Compensation Commission.

9. In its report on the United Nations University (A/57/5, vol. IV) the Board noted that its policy of writing off long-outstanding pledges was consistent with the United Nations system accounting standards, and it had therefore removed the qualification from its audit opinion for the previous biennium.

10. In its report on UNDP (A/57/5/Add.1), the Board noted that the total expenditure for the funds administered by UNDP (mainly the United Nations Capital Development Fund) had exceeded income by $24 million, and that 16 of the 281 trust funds established by UNDP were in deficit for an amount of $2.7 million.

11. In the report on UNICEF (A/57/5/Add.2), the Board noted that the Private Sector Division's net consolidated income amounted to $324 million, a shortfall of $93 million in relation to its target. Although the Board was pleased that the rate of UNICEF programme implementation had increased from 77 per cent in 1999 to 89 per cent in 2001, it noted that more than 40 per cent of programme expenditures had occurred during the last quarter of the year and that cash assistance to implementing partners still presented some accounting issues.

12. In the report on UNRWA (A/57/5/Add.3), the Board indicated that it had been unable to obtain adequate assurances that the value of non-expendable equipment for two field offices was reasonable. Furthermore, contrary to the Convention on the Privileges and Immunities of the United Nations, two tax authorities had subjected UNRWA to direct taxes and customs duties amounting to approximately $27 million, of which only some $185,000 had so far been recovered.

13. In the report on UNHCR (A/57/5Add.5), the Board pointed out that the unliquidated obligations reported in the financial statements ($74 million) were not recorded in the UNCHR general ledger, but were equal to the difference between spending authorizations and disbursement; as a consequence, the financial statements presented only an estimation of the UNHCR expenditure for the year, instead of reflecting the actual expenditure. Furthermore, pledges for contributions made in currencies other than the United States dollar were not hedged against the related exchange rate risks, and as a result currency exchange losses had amounted to $12.4 million. Lastly, contrary to the UNHCR statute, the United Nations regular budget had funded only 37 per cent of the management and administration costs in 2001.

14. In its report on United Nations Environment Programme (UNEP) (A/57/5/Add.6), the Board stated that bank transfer transactions carried out between March and October 2001, valued at $2.29 million,

remained unrecorded as at 31 December 2001, and that the Programme's financial reserves amounted to only $10 million, some 50 per cent below the approved level.

15. The report on UNFPA (A/57/5/Add.7) showed that, for a sample of projects, expenditure had exceeded allocations, resulting in a deficit of $1.8 million.

16. In the report on UNDCP (A/57/5/Add.9) the Board noted that expenditure on the general-purpose fund had exceeded income by $11.8 million, drawing the balance of the fund down to $9.8 million, and that the level of unfunded projects amounted to $67.9 million. Furthermore, a bank account opened in one country had not been disclosed in the UNDCP accounts, although transactions of approximately $25 million had been routed through the account. Only the year-end balance had been entered in the general ledger.

17. One of the main findings of the report on UNOPS (A/57/5/Add.10) was that actual project delivery for the biennium 2000-2001 had been some 19 per cent below the forecast project delivery. In addition, the project management officer workload system was unable to accurately compute and monitor the real cost of executing each project.

18. The report on the United Nations Joint Staff Pension Fund (A/57/9) showed that contributions were accounted for on an accrual basis only at the end of the fiscal year, owing to delays in computing them on the basis of the actual payrolls, and that the interest payable on late payments was not correctly reflected. The Board also expressed its concern regarding the absence of a proper in-house accounting system at the Investment Management Service.

19. Lastly, he referred to the reports on the International Criminal Tribunal for Rwanda (A/57/5/Add.11) and on the International Tribunal for the Former Yugoslavia (A/57/5/Add.12). The Board noted that expenditure on legal aid during the biennium 2000-2001 had been $23 million at both the International Criminal Tribunal for Rwanda (almost twice the approved allocation) and at the International Tribunal for the Former Yugoslavia. The legal aid system in both Tribunals did not allow sufficient control over defence counsel expenditure, and therefore increased the risk of fee-splitting. Moreover, no explicit completion strategy had been approved for either Tribunal at the time of the audit.

20. He concluded by saying that, as requested by the Advisory Committee, the Board had undertaken to follow up on the results of the implementation of the Board's recommendations in specific instances, such as for the Tribunals and with regard to reasons leading to modified audit reports. He closed on a positive note by commending the closure of inactive projects and the improvements in the control of nationally executed expenditure.

21. **Mr. Connor** (Under-Secretary-General for Management) said that the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors by the United Nations for the financial period ended 31 December 2001 (A/57/416), prepared in accordance with paragraph 7 of General Assembly resolution 48/216 B and with General Assembly resolution 50/204 A, provided responses to the concerns expressed by the Board of Auditors on issues relating to, inter alia, the United Nations Compensation Commission, the trust funds, the voluntary contributions pledges, and the implementation of various internal control mechanisms.

22. A considerable portion of the report of the Board of Auditors focused on management issues relating to the efficiency of the United Nations Integrated Management Information System (IMIS), stressing the need for a strategic and organized information technology plan including: the implementation of performance and capacity-monitoring procedures; review of the process for interface of the operations processing control system and the Integrated Management Information System; the conversion of consolidated data into the Integrated Monitoring and Documentation Information System; and the development of a comprehensive IMIS disaster recovery plan.

23. The Administration, aware of the importance of having an efficient integrated management information system, continued to give priority to the further development and enhancement of the existing system within the limits of its budget. There were ongoing consultations among the various departments and offices to ensure that a comprehensive plan was developed which not only addressed the concerns expressed by the Board but, most importantly, also

focused on addressing the needs of the organizations in the system.

24. In most cases the Administration concurred with the recommendations of the Board and implementation was proceeding. He noted that the report of the Secretary-General had been prepared on the assumption that the recommendations made by the Board of Auditors in its reports on the financial statements would be approved by the General Assembly at the current session. He also emphasized the importance of timely and comprehensive implementation of the Board's recommendations and concurred with the Advisory Committee on Administrative and Budgetary Questions (ACABQ) that the report of the Secretary-General served as an essential tool in that regard.

25. He said that, in preparing the report, extensive consultations with the right implementing officers had to be organized within a very tight time frame, and that the Secretariat would make every effort to expedite the collection of information from all sources concerned in order to ensure timely consideration by both the Advisory Committee and the General Assembly. Progress towards implementation would continue to be monitored by senior managers, who would inform the Board of progress made or difficulties encountered.

26. The Administration had taken note of the comments of the Advisory Committee in paragraph 11 of its report (A/57/439), in particular its request that the report be streamlined to exclude action or intentions previously communicated to the Board that had already been included in reports submitted to the General Assembly. The responsibility for ensuring timely implementation of the Board's recommendations with regard to the funds and programmes rested with the respective executive heads, who would be represented during the Committee's consideration of the agenda item. The Secretariat would, however, as always, continue to follow up on progress in the implementation of recommendations within the framework of monitoring the authority delegated to funds and programmes.

27. **Mr. Mselle** (Chairman of the Advisory Committee on Administrative and Budgetary Questions), introducing the report of ACABQ (A/57/439) on the reports of the Board of Auditors, said that the late publication of those reports and of the reports on the implementation of the recommendations of the Board continued to be a serious problem.

28. He recalled that, from time to time, the Board considered audit expenditure and the audit fee for its members. In paragraph 13 of its report, ACABQ requested the Board to provide information on audit expenditure and to specify the extent to which such expenditure was or had been subsidized by the auditors' national institutions.

29. The Board having modified its audit opinion on five organizations, the Advisory Committee requested it to follow up on the implementation of its recommendations in that regard. It also requested the Board to report, in the context of its next reports, on the progress achieved in implementing the many recommendations it had made, including on the resolution of the specific matters that had led to the modification of its audit opinion. The Advisory Committee had also received an explanatory note from the Audit Operations Committee on the different types of audit opinions, which was contained in the annex to its report.

30. Regarding the United Nations, the Advisory Committee recommended, in paragraph 16 of its report, that the income and expenditure of the United nations Compensation Commission (UNCC) should be audited separately and be reported on by the Board for consideration by the Governing Council of UNCC.

31. With regard to the streamlining of the financial statements and the schedules thereto, the Advisory Committee requested, in paragraph 17 of its report, that those measures should be implemented in time for the Board to audit the revised statements and schedules for the biennium 2004-2005 and without awaiting the completion of similar exercises in the funds and programmes.

32. Paragraphs 21 to 24 of the report contained the Advisory Committee's observations on the audit reports of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda, including on the legal aid system and the problem of documentation and language services. The Advisory Committee announced its intention to follow up on the subject when it examined the budgets of the two tribunals.

33. Lastly, the Advisory Committee's comments on the funds and programmes of the United Nations were

contained in paragraphs 25 to 27 of the report. It commended the Board on its audit on programme implementation by implementing partners, including on the related issues of accountability and control of resources.

34. **Mr. Christiansen** (Denmark), speaking on behalf of the European Union, the associated countries Bulgaria, Cyprus, the Czech Republic, Estonia, Hungary, Latvia, Lithuania, Malta, Poland, Romania, Slovakia, Slovenia and Turkey and, in addition, Iceland and Liechtenstein, said that the European Union attached great importance to the external audit function and the outstanding quality of the reports of the Board of Auditors it had come to expect. It was therefore dismayed that those detailed and comprehensive reports had been submitted so late that it had been impossible to give them the attention they deserved. In addition, there had been serious problems with the translation of certain technical terms from English into the other official languages of the United Nations. He agreed fully with the observations of the Advisory Committee in that regard, and called on the Secretariat to ensure the prompt submission of future reports and proper quality control in their translation.

35. The European Union welcomed the progress made in implementing previous Board recommendations and the willingness of programme managers to address those contained in the current reports. It urged the Secretariat to take steps to ensure that recommendations which had not been addressed or which were outstanding from the biennium 1996-1997 or earlier were implemented. Furthermore, it would be grateful for a detailed explanation from the programme managers concerned as to why they had not taken account of those recommendations. It looked forward to the advice of the Audit Operations Committee on the establishment of criteria for evaluating the results of the Board's recommendations.

36. The reports of the Board of Auditors were a valuable tool as they enabled Member States to ensure that current United Nations financial safeguards and standards were being observed. While he welcomed the fact that, in 2002, none of the Board's reports had been qualified, he noted that the Board's opinion had been accompanied by observations in respect of five organs. He also took note of the Board's concerns regarding the monitoring of nationally executed expenditure by UNDP, UNFPA and UNHCR and trusted that the executive boards of those bodies would give priority to improving the situation. Other concerns related to the lax custody and control of equipment, the failure to take account of end-of-service benefit liabilities, the deteriorating financial position of certain funds and their reserves, and the high number of inactive or obsolete trust funds. He stressed that more rigorous management was needed to restore confidence and ensure a more secure financial position for the organizations in the system. That would require a review of priorities and resource allocation and greater accountability from those officials in positions of responsibility.

37. The concise summary contained in document A/57/201 was particularly useful insofar as it placed the emphasis on a number of cross-cutting issues and proposed improvements. Thus, in the area of information and communication technologies (ICT), the Board's review of the wider United Nations system had enabled it to make helpful and constructive suggestions on the use of the Integrated Management Information System (IMIS) and the Integrated Monitoring and Documentation Information System (IMDIS). The European Union was convinced that coordinated efforts on the part of all the relevant United Nations bodies were necessary in that area and it fully endorsed the Board's proposals. It trusted that the Secretariat would take account of the recommendations when it finalized its revised ICT strategy, which would be submitted to the Committee for consideration later in the session.

38. The Board's observations regarding the use of consultants, staffing and ethics, in particular recruitment delays and the improper use of consultants and temporary staff, were also very useful. The European Union hoped that the ongoing human resources management reforms would lead to improvements in those areas.

39. The European Union questioned the need for a review by the Committee of the reports on the funds and programmes for which budgetary approval from the General Assembly was not required, particularly since those reports were considered by the Advisory Committee and each relevant executive board. The European Union took the view that that example was illustrative of a more fundamental issue, namely governance throughout the system, and, in that connection, it requested a review of the procedures, structures and principles which formed the basis of the United Nations system.

40. The Board had made similar observations in respect of the United Nations Compensation Commission. It had made a number of key recommendations concerning the management of that body, and the European Union was pleased to note that the Commission had taken steps to implement them. It also supported the Advisory Committee's conclusion that the financial statements and schedules of the Commission should be submitted directly to the Governing Council.

41. With regard to the reports on the various organs, in the first place the United Nations, the European Union welcomed the Board's review of the inter-agency services at the different duty stations. It agreed with the Board that the service organizations should conclude clear and detailed memorandums of understanding with the bodies to which they provided services, and took note of the recommendation that the administration of all Geneva trust funds should be delegated to the United Nations Office at Geneva. Given that that issue was currently being considered by the Controller, the European Union would like to hear preliminary reactions to that proposal.

42. The European Union noted with interest that the United Nations Fund for International Partnerships operated a sunset clause. While it commended the firmness of that measure, it agreed with the Board that the Fund should revise the criteria for application of that clause in cases where longer time frames were needed.

43. With regard to the question of advances made by the Central Emergency Revolving Fund, the European Union agreed with the Board that there was a lack of clarity regarding the status of the advance made to the Office for the Coordination of Humanitarian Affairs in 1998. It would like further information on the advances paid to UNDP over two years earlier which had not yet been repaid. It was concerned about the specific problems facing certain recipient countries on account of procedural delays in administering payments, and proposed that the issue should be discussed at informal meetings.

44. The International Tribunals had, for the most part, complied with previous recommendations of the Board; however, he was concerned at the few apparent budget controls and the alarming inadequacies in many areas. He concurred with the Board's view that standards needed to be introduced in order to measure the financial status of accused persons, cap the overall cost, and police the use of fees. He failed to understand why loopholes in the staffing regulations of the Tribunals still allowed counsel to recruit former staff members of the Tribunal or relatives of the accused and welcomed efforts to implement a code of conduct for defence lawyers and to create a bar with enforcement powers.

45. He was concerned at the apparent lack of controls regarding the translation of documents, up to 95 per cent of which were never used, and at the high travel costs for witnesses. He also questioned the large sums attributed without explanation to write-offs and losses. The European Union expected the Tribunals to meet high standards of budgetary and management discipline, which were sorely lacking in many areas. It would return to those matters later in the session and would press for action to combat those serious problems.

46. While noting that the report on UNDP was not qualified as in previous years, he was concerned at a number of issues raised by the Board, particularly with respect to non-expendable equipment, under-funded health insurance liabilities and problems in the area of nationally executed expenditures, which testified to significant shortcomings in programme administration; he expected the programme managers to take urgent action to remedy those problems.

47. He was concerned at the amount of expenditure which UNICEF loaded into the final quarter or final month; he agreed with the Board that the practice was primarily indicative of poor programme implementation and procurement planning and hoped that UNICEF would review its practices in that area. He would also be interested in the Board's views on the extent to which that problem occurred in other United Nations bodies and how it could best be addressed.

48. He noted that a 1999 recommendation regarding procurement for UNFPA had not yet been implemented. In the light of the dramatic increase in such procurement during the past year, he suggested that high priority should be given to the development of a procedure for recording and monitoring the performance of the suppliers.

49. He was deeply concerned that the Board had had to accompany its opinion of UNOPS with comments on the Office's financial position and its ability to fund any deficit in full from the operational reserve. He

welcomed the Office's development of a contingency plan to be used if the operational reserve fell below $2 million. However, the measures indicated in the contingency plan, such as raising fees for several clients, were of a structural nature and should be implemented without delay, particularly since the previous biennium had seen a 20 per cent rise in recurrent administrative expenditures and a decrease in income. He believed that the review to be carried out in early 2003 would be an important step in determining the future direction of the Office.

50. The European Union had noted the comments of the Advisory Committee regarding resources made available to the Board of Auditors for carrying out its tasks and believed that that crucial function must be adequately funded. The Board should request resources for specific areas of its work, such as the review of the legal aid system for the two Tribunals, the Secretariat's information and communication technologies programme and possible future work on reforming governance across the United Nations system.

51. **Mr. Ham** Sang-wook (Republic of Korea) said that his delegation regarded the reports of the Board of Auditors as very important documents since they provided a comprehensive review of the financial situation of United Nations bodies, funds and programmes. The reports were important management tools for Member States in monitoring and evaluating financial performance and accountability throughout the United Nations system. In that regard, he underscored the importance of the timely submission of the reports. Noting the high quality of the documents presented and the wide range of issues analysed, he welcomed the practical and useful recommendations.

52. In the field of information and communication technologies, the Board had cited the absence of a medium-term strategy and inadequate procurement and infrastructure planning in several organizations. There was, in addition, little coordination among the various bodies planning to invest in information and communication technologies infrastructure, which resulted in duplication and interface difficulties between systems and databases. Closer coordination was therefore necessary.

53. With regard to the legal aid system of the two International Tribunals, there should be stronger controls over defence expenditure in order to reduce the risk of fee-splitting. His delegation concurred with the view of the Board and ACABQ that the income ceiling for qualifying for legal aid should be re-examined, and that simple and practical guidelines should be set for assessing the financial capability of a suspect.

54. National execution expenditure continued to be a source of concern for his delegation, and it was disappointing that modified audit opinions citing the absence of internal controls on that type of expenditure had been issued for three organizations. In order to ensure receipt of audit certificates from implementing partners, further corrective measures should be taken, and credible and verifiable documentation of national execution expenditure should be put in place.

55. His delegation was concerned about the deteriorating financial situation in several organizations and endorsed the Advisory Committee's recommendation that they should step up their efforts to increase income while containing expenditure within reasonable limits. It would also like to be informed of any action taken by the Secretariat to ensure the financial viability of UNOPS, in response to the Board's recommendations.

56. The improvement of financial management and accountability must be a top priority in all United Nations organizations. It was therefore important that all the recommendations of the Board should be swiftly implemented. His delegation was concerned that some earlier recommendations had still not been implemented by several organizations, and it urged them to take the necessary action. Lastly, it wished to emphasize the responsibilities and accountability of programme managers. It was imperative that the limited resources available to the Organization should be used most effectively, and to that end his delegation looked forward to the continuing valuable contributions of the Board of Auditors.

57. **Ms. Wang** Xian (China) said that her delegation endorsed the reports of the Board of Auditors, while noting that they had been issued late. It agreed with many of the points made by the representative of Denmark in his statement on behalf of the European Union.

58. External auditing was a valuable tool which allowed Member States to assess the implementation and management of programmes and ascertain whether funds were being allocated in conformity with the

objectives set. It was therefore natural that Member States should pay close attention to the Board's work.

59. Her delegation was concerned about some of the problems discerned by the auditors, in particular the deficits and cost overruns in UNDP trust funds, or the irregularities in the recruitment and hiring of consultants and experts. In its reports, the Board made useful recommendations to the various organizations to help them to improve their work, and drew their attention to instances of fraud or irregularities so that they could put a stop to them.

60. As indicated in document A/57/416, the Department of General Assembly Affairs and Conference Services had taken action to implement the Board's recommendations on setting specific standards or performance indicators to serve as a guide in evaluating programme performance, and designing a feedback-monitoring mechanism to formulate strategies for improving the quality of the conference and meeting services provided. The Department was currently working according to stricter standards and making real efforts to improve the quality of its work and satisfy its clients.

61. Some recommendations made several years earlier had still not been implemented, and her delegation would like to know why. She hoped that the Board would provide explanations in its future reports.

The meeting rose at 11.15 a.m.